

Exhibit 4

LUNDGREN S

The Tax Appeals Agency
Ved Vesterport 6, 4th floor
1606 Copenhagen V
Denmark

Ref. no.: 63119
nbs@lundgrens.dk
Tel.: + 45 3525 2925
jak@lundgrens.dk
Tel.: +45 3525 2942
28 September 2018

Dear Sirs

JAMIE MITCHELL – NEWSONG FELLOWSHIP CHURCH 401(K) PLAN

On behalf of our client, **Jamie Mitchell**, we hereby appeal against the decision made by the Danish tax authorities (SKAT) on 17 April 2018 in respect of Newsong Fellowship Church 401(k) Plan (Newsong).

The following claim is made before the Tax Appeals Agency:

CLAIM

That SKAT's decision of 17 April 2018 be changed to the effect that SKAT's previous decisions to refund dividend tax remain standing.

PROCEDURAL ISSUES

The nature of this Notice of Appeal is only preliminary since SKAT did not inform us until 19 September 2018 that SKAT had made a final decision on 17 April 2018 in respect of Newsong to cancel a number of previous decisions approving the Appellant's applications for dividend tax refunds.

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SUBMISSIONS

As stated above, SKAT made a decision in respect of Newsong on 17 April 2018. In addition to the issue concerning the substantive correctness of the decision, which is dealt with in section (A), this Appeal gives rise to two preliminary issues of a procedural nature: the issue concerning the timely filing of the Appeal (dealt with in section (B)) and the issue concerning the Appellant's legal interest in filing an appeal against a decision made in respect of Newsong (dealt with in section (C)).

(A) The issue concerning the substantive correctness of the decision

Reference is made in general to the statement of claim and the submissions made in the Notice of Appeal concerning Newsong.

(B) The issue concerning the timely filing of the Appeal

Reference is made in general to the statement of claim and the submissions made in the Notice of Appeal concerning Newsong.

Furthermore, it is submitted that, in this case, the Appellant is also a client of KL Gates and that the Appellant would have been able to file this Appeal in time if the tax authorities had informed KL Gates on 10 April that a preliminary decision concerning Newsong had already been made at that time (namely on 23 March 2018).

(C) The issue concerning legal interest

The Appellant was both a beneficiary and a trustee of Newsong Fellowship Church 401(k) Plan at the time when the applications for dividend tax refunds were submitted. Moreover, the Appellant was authorised to sign and act on behalf of Newsong. Therefore, the Appellant has been sued in the USA as a result of his role in Newsong. The reason for the lawsuit against Newsong and the Appellant is that, according to the Plaintiff (the Danish tax authorities), Newsong obtained dividend tax refunds without being entitled to such refunds (see also the reasoning provided in SKAT's decision concerning Newsong).

If the Tax Appeals Agency finds that Newsong was entitled to the dividend tax refunds received, there will be no basis for a lawsuit against the Appellant in the USA.

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SKAT's decision concerning Newsong – and the Danish National Tax Tribunal's decision in the appeal – thus have a direct bearing on the Appellant's legal position.

The Appellant thus has a material direct legal interest in the outcome of the appeal. As a result, the Appellant is entitled to appeal under section 35a(2) of the Danish Tax Administration Act (*skatteforvaltningsloven*).

We hereby request that a meeting be held prior to the preparation of a statement of claim. Furthermore, we kindly request that this Appeal be heard by the Danish National Tax Tribunal.

We reserve the right to a court hearing. The fee of DKK 400 has been transferred today to the Tax Appeals Agency, reg. no. 0216, account no. 4069029361, with reference to the Appellant's name and BlanketID.

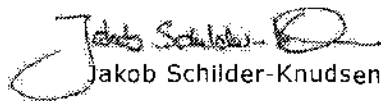
Yours sincerely

Lundgrens Advokatpartnerselskab



Nicolai B. Sørensen

Attorney (right of audience before
the Danish Supreme Court), Partner



Jakob Schilder-Knudsen

Attorney, Partner

I, the undersigned Karin Winge Bang, hereby certify the preceding English text to be a true and faithful translation of the attached text in the Danish language:

Notice of Appeal

on behalf of Jamie Mitchell

(concerning Newsong)

Witness my hand and stamp

Farum, 1 October 2018



Karin Winge Bang

Translator and interpreter (Danish and English)

MA in Translation and Interpreting (English) and Bachelor of Laws (LL.B.)

Mobile phone +45 53 63 35 20 • Email karin@winge-bang.dk • Website www.winge-bang.dk

LUNDGRENŞ

Skatteankestyrelsen
Ved Vesterport 6, 4. sal
1606 København V

Sagsnr.: 63119
nbs@lundgrens.dk
Tlf.: 3525 2925
jak@lundgrens.dk
Tlf.: 35252942
28. september 2018

JAMIE MITCHELL - NEWSONG FELLOWSHIP CHURCH 401(K) PLAN

På vegne vores klient, **Jamie Mitchell**, skal vi hermed påklage den af SKAT afsagte kendelse af 17. april 2018 for Newsong Fellowship Church 401(k) Plan (Newsong)

For Skatteankestyrelsen nedlægges følgende

PÅSTAND

SKAT's afgørelse af 17. april 2018 ændres, således at SKAT's tidligere afgørelser om refusion af udbytteskatter til klager stadfæstes.

PROCESSUELLE FORHOLD

Nærværende klage er alene af foreløbig karakter, idet vi først 19. september 2018 af SKAT fik oplyst, at SKAT den 17. april 2018 traf endelig afgørelse vedrørende Newsong, i hvilken SKAT tilbagekalder en række tidligere afgørelser, ved hvilke SKAT har godkendt Newsong's tilbagesøgning af indeholdte kildeskatte.

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ANBRINGENDER

Som det fremgår ovenfor, traf SKAT's afgørelse vedrørende Newsong den 17. april 2018. Udover spørgsmålet om afgørelsens materielle rigtighed, hvilket behandles under pkt. A, rejser nærværende klage to indledende spørgsmål af processuel karakter, dels spørgsmålet om klagens rettidighed (behandles under pkt. B) og dels spørgsmålet om klagers retlige interesse i at klage over en afgørelse vedrørende Newsong (behandles under pkt. C).

A) Vedrørende spørgsmålet om afgørelsens materielle rigtighed

Der henvises i det hele til den sagsfremstilling og de anbringender, der er gjort gældende i klagen vedrørende Newsong.

B) Vedrørende spørgsmålet om klagens rettidighed

Der henvises i det hele til den sagsfremstilling og de anbringender, der er gjort gældende i klagen vedrørende Newsong.

Det gøres i forlængelse heraf gældende, at klager i nærværende sag ligeledes er klient hos KL Gates, og at klager i nærværende sag ville have kunnet indbringe nærværende klage rettidigt, såfremt skattemyndighederne til KL Gates den 10. april havde oplyst, at man allerede på daværende tidspunkt (nærmere bestemt 23. marts 2018) havde udstedt forslag til afgørelse vedrørende Newsong.

C) Vedrørende spørgsmålet om retlig interesse

Klager var både beneficiary og trustee i Newsong Fellowship Church 401(k) Plan på tidspunktet for tilbagesøgningerne af indeholdt kildeskat. Yderligere var klager befuldmægtiget til at underskrive og disponere på vegne af Newsong. Som følge af disse forhold er klager blevet sagsøgt i USA som følge af hans rolle i Newsong. Baggrunden for søgsmålet mod Newsong og klager er, at Newsong ifølge sagsøger (de danske skattemyndigheder) skulle have opnået uretmæssige tilbagesøgninger på indeholdt kildeskat (jf. i øvrigt begrundelsen i SKAT's afgørelse vedrørende Newsong).

Såfremt det i en klagesag ved Skatteankestyrelsen skulle blive statueret, at de tilbagesøgninger, Newsong har fået af indeholdte kildeskatter, har været retmæssige, vil der ikke være grundlag for et søgsmål i USA mod klager.

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SKAT's afgørelse mod Newsong – og Landsskatterettens afgørelse af klagen over denne afgørelse – har således direkte indflydelse på klagers retlige position.

Klager har derfor en væsentlig direkte retlig interesse i, hvorledes klagesagen falder ud. Klager er således klageberettiget i medfør af SKFVL § 35a stk. 2.

Vi skal venligst anmode om kontorforhandling, forinden der udarbejdes sagsfremstilling i sagen. Yderligere skal vi venligst anmode om, at nærværende klage behandles af Landsskatteretten.

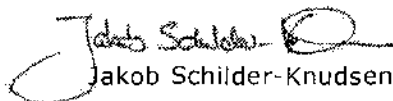
Adgang til retsmøde forbeholdes. Klagegebyr stort kr. 400 er dags dato overført til Skatteankestyrelsens konto reg. nr. 0216, konto nr. 4069029361 med henvisning til Klagers navn og BlanketID.

Med venlig hilsen

Lundgrens Advokatpartnerselskab



Nicolai B. Sørensen
Advokat (H), Partner



Jakob Schilder-Knudsen
Advokat, Partner